

# HOUSE BILL No. 1833

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-6; IC 6-10; IC 15-5; IC 36-6-5-3.

**Synopsis:** Excise taxes. Provides that a boat reportable on the individual personal property tax return is instead subject to the boat excise tax, and that all other personal property (except dogs) reportable on the return is instead subject to a supplemental vehicle excise tax (SVET). Repeals the boat excise tax tables and establishes tables that coincide with the SVET tables. Repeals the dog tax and imposes a state dog tax at a rate of \$1 per dog owned. Requires reporting of dogs on the state income tax return.

**Effective:** January 1, 2004; December 31, 2004.

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**Saunders, Reske, Welch**

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January 23, 2003, read first time and referred to Committee on Ways and Means.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## HOUSE BILL No. 1833

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS  
2 A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2004]:

4 **Chapter 5.1. Supplemental Vehicle Excise Tax**

5 **Sec. 1. (a) As used in this chapter, "all terrain vehicle" means a**  
6 **motorized off highway vehicle:**

- 7 (1) that is fifty (50) inches or less in width;  
8 (2) that has a dry weight of six hundred (600) pounds or less;  
9 (3) that is designed for travel on at least three (3) low pressure  
10 tires;  
11 (4) that is designed for operator use only with no passengers;  
12 (5) that has a seat or saddle designed to be straddled by the  
13 operator; and  
14 (6) that has handlebars for steering control.

15 The term includes parts, equipment, or attachments sold with the  
16 vehicle.

17 (b) As used in this chapter, "bureau" means the bureau of



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motor vehicles.

(c) As used in this chapter, "last preceding annual excise tax liability" means the amount of excise tax liability to which the vehicle subject to registration was subject on the owner's last preceding regular annual registration date or:

- (1) to which the vehicle subject to registration would have been subject if the vehicle had been registered on that date; or
- (2) in the case of an all terrain vehicle or a truck camper, to which the all terrain vehicle or truck camper would have been subject if the all terrain vehicle or truck camper had been owned by the owner and located in Indiana on that date.

(d) As used in this chapter, "mobile home" means a nonself-propelled vehicle designed for occupancy as a dwelling or sleeping place.

(e) As used in this chapter, "owner" means:

- (1) in the case of a vehicle subject to registration, the person in whose name the vehicle is registered;
- (2) in the case of a truck camper, the person holding the title to the truck camper; or
- (3) in the case of an all terrain vehicle, the person holding:
  - (A) the certificate of origin; or
  - (B) the title;
 to the all terrain vehicle.

(f) As used in this chapter, "recreational vehicle" means a vehicle with or without motive power that is equipped exclusively for living quarters for persons traveling upon the public highways.

(g) As used in this chapter, "trailer" means a device that is:

- (1) pulled behind a vehicle; and
- (2) subject to annual registration as a condition of its operation on the public highways under the state motor vehicle registration laws.

(h) As used in this chapter, "truck camper" means a device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling upon the public highways.

(i) As used in this chapter, "vehicle" means:

- (1) an all terrain vehicle;
- (2) a recreational vehicle;
- (3) a snowmobile;
- (4) a trailer;
- (5) a truck camper; and
- (6) any other vehicle;



that is subject to annual registration under the state registration laws.

(j) As used in this chapter, "vehicle subject to registration" means a vehicle other than:

- (1) an all terrain vehicle; or
- (2) a truck camper.

Sec. 2. This chapter does not apply to the following:

- (1) Vehicles subject to the motor vehicle excise tax under IC 6-6-5.
- (2) Vehicles owned or leased and operated by the United States, the state, or political subdivisions of the state.
- (3) Mobile homes.
- (4) Vehicles assessed under IC 6-1.1-8.
- (5) Vehicles subject to the commercial vehicle excise tax under IC 6-6-5.5.
- (6) Trailers subject to the annual excise tax imposed under IC 6-6-5-5.5.
- (7) Buses.
- (8) Vehicles owned or leased and operated by an institution of higher education (as defined in IC 6-3-3-5(d)).
- (9) Vehicles owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).
- (10) Vehicles owned or leased and operated by a volunteer emergency ambulance service that:
  - (A) meets the requirements of IC 16-31; and
  - (B) has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).
- (11) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1.
- (12) Farm wagons.
- (13) Vehicles in the inventory of vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business.

Sec. 3. (a) There is imposed an annual license excise tax upon vehicles. The excise tax is imposed instead of the ad valorem property tax levied for state or local purposes but in addition to any registration fees imposed on vehicles subject to registration.

(b) The tax imposed by this chapter is a listed tax and subject to IC 6-8.1.

(c) A vehicle subject to registration, except a vehicle held in inventory for sale by a manufacturer, distributor, or dealer in the



course of business, may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes and is not subject to ad valorem taxes regardless of whether the vehicle is registered under the motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem property taxes as a condition to the registration of any vehicle subject to the tax imposed by this chapter.

(d) An all terrain vehicle or a truck camper, except an all terrain vehicle or a truck camper held in inventory for sale by a manufacturer, distributor, or dealer in the course of business, may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes and is not subject to ad valorem taxes.

Sec. 4. As the basis for measuring the tax imposed by this chapter, the bureau shall determine the value of each vehicle as of the time it is first offered for sale as a new vehicle in Indiana. The bureau shall adopt rules for determining the value of vehicles using:

- (1) the factory advertised delivered price or the port of entry price; or
- (2) any other information available.

Sec. 5. After determining the value of a vehicle under section 4 of this chapter, the bureau shall classify every vehicle in its proper class according to the following classification plan:

|       |       |                    |                        |
|-------|-------|--------------------|------------------------|
| Class | I     | less than \$ 1,500 |                        |
| Class | II    | at least \$ 1,500  | but less than \$ 2,250 |
| Class | III   | at least \$ 2,250  | but less than \$ 3,000 |
| Class | IV    | at least \$ 3,000  | but less than \$ 4,000 |
| Class | V     | at least \$ 4,000  | but less than \$ 5,500 |
| Class | VI    | at least \$ 5,500  | but less than \$ 7,000 |
| Class | VII   | at least \$ 7,000  | but less than \$ 8,500 |
| Class | VIII  | at least \$ 8,500  | but less than \$10,000 |
| Class | IX    | at least \$10,000  | but less than \$12,500 |
| Class | X     | at least \$12,500  | but less than \$15,000 |
| Class | XI    | at least \$15,000  | but less than \$18,000 |
| Class | XII   | at least \$18,000  | but less than \$22,000 |
| Class | XIII  | at least \$22,000  | but less than \$25,000 |
| Class | XIV   | at least \$25,000  | but less than \$30,000 |
| Class | XV    | at least \$30,000  | but less than \$35,000 |
| Class | XVI   | at least \$35,000  | but less than \$42,500 |
| Class | XVII  | at least \$42,500  | but less than \$50,000 |
| Class | XVIII | at least \$50,000  | but less than \$60,000 |



|   |             |                    |                         |
|---|-------------|--------------------|-------------------------|
| 1 | Class XIX   | at least \$60,000  | but less than \$70,000  |
| 2 | Class XX    | at least \$70,000  | but less than \$80,000  |
| 3 | Class XXI   | at least \$80,000  | but less than \$90,000  |
| 4 | Class XXII  | at least \$90,000  | but less than \$100,000 |
| 5 | Class XXIII | at least \$100,000 | but less than \$150,000 |
| 6 | Class XXIV  | at least \$150,000 | but less than \$200,000 |
| 7 | Class XXV   | at least \$200,000 |                         |

8       Sec. 6. (a) The amount of tax imposed by this chapter is based  
9       upon the classification of the vehicle under section 5 of this chapter  
10       and the age of the vehicle under the schedule set out in subsection  
11       (c) or (d).

12       (b) If a person who owns a vehicle has a deduction under  
13       IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or IC 6-1.1-12-17.4  
14       from assessed valuation to which the person is entitled, applicable  
15       to property taxes payable in the year in which the excise tax  
16       imposed by this chapter is due, remaining after allowance of the  
17       deduction on real estate and personal property owned by the  
18       person, the person is entitled to a credit under this subsection that  
19       reduces the annual excise tax by three dollars (\$3) on each one  
20       hundred dollars (\$100) of taxable value or major part thereof for  
21       excise taxes paid in 2004 and each year thereafter. The county  
22       auditor shall, upon request, furnish a certified statement to the  
23       person verifying the credit allowable under this section. The  
24       statement shall be presented to and retained by the bureau to  
25       support the credit.

26       (c) The tax schedule for each class of vehicles, all terrain  
27       vehicles, and truck campers is as follows:

|    |                |      |      |      |      |      |
|----|----------------|------|------|------|------|------|
| 28 | Year of        |      |      |      |      |      |
| 29 | Manufacture    | I    | II   | III  | IV   | V    |
| 30 | 1st .....      | \$12 | \$29 | \$40 | \$53 | \$72 |
| 31 | 2nd .....      | 11   | 25   | 34   | 47   | 63   |
| 32 | 3rd .....      | 9    | 21   | 28   | 40   | 53   |
| 33 | 4th .....      | 7    | 16   | 22   | 34   | 43   |
| 34 | 5th .....      | 6    | 12   | 16   | 27   | 36   |
| 35 | 6th .....      | 6    | 9    | 12   | 20   | 30   |
| 36 | 7th .....      | 6    | 6    | 8    | 14   | 23   |
| 37 | 8th .....      | 6    | 6    | 6    | 10   | 14   |
| 38 | 9th .....      | 6    | 6    | 6    | 7    | 7    |
| 39 | 10th .....     | 6    | 6    | 6    | 6    | 6    |
| 40 | and thereafter |      |      |      |      |      |
| 41 | Year of        |      |      |      |      |      |
| 42 | Manufacture    | VI   | VII  | VIII | IX   | X    |



|    |                   |         |         |         |         |         |
|----|-------------------|---------|---------|---------|---------|---------|
| 1  | 1st .....         | \$94    | \$117   | \$139   | \$169   | \$207   |
| 2  | 2nd .....         | 83      | 105     | 125     | 151     | 180     |
| 3  | 3rd .....         | 71      | 88      | 106     | 130     | 157     |
| 4  | 4th .....         | 59      | 73      | 89      | 111     | 135     |
| 5  | 5th .....         | 46      | 58      | 73      | 93      | 115     |
| 6  | 6th .....         | 36      | 43      | 56      | 74      | 95      |
| 7  | 7th .....         | 28      | 35      | 43      | 59      | 78      |
| 8  | 8th .....         | 17      | 23      | 31      | 46      | 64      |
| 9  | 9th .....         | 11      | 12      | 20      | 23      | 31      |
| 10 | 10th .....        | 7       | 7       | 7       | 7       | 8       |
| 11 | and thereafter    |         |         |         |         |         |
| 12 | Year of           |         |         |         |         |         |
| 13 | Manufacture       | XI      | XII     | XIII    | XIV     | XV      |
| 14 | 1st .....         | \$248   | \$300   | \$353   | \$413   | \$488   |
| 15 | 2nd .....         | 215     | 261     | 306     | 359     | 424     |
| 16 | 3rd .....         | 188     | 227     | 265     | 313     | 370     |
| 17 | 4th .....         | 162     | 196     | 216     | 270     | 309     |
| 18 | 5th .....         | 138     | 167     | 177     | 230     | 253     |
| 19 | 6th .....         | 113     | 137     | 143     | 189     | 204     |
| 20 | 7th .....         | 94      | 113     | 113     | 156     | 162     |
| 21 | 8th .....         | 77      | 78      | 76      | 107     | 109     |
| 22 | 9th .....         | 38      | 38      | 37      | 52      | 53      |
| 23 | 10th .....        | 13      | 16      | 18      | 22      | 26      |
| 24 | and thereafter    |         |         |         |         |         |
| 25 | Year of           |         |         |         |         |         |
| 26 | Manufacture       | XVI     | XVII    | XVIII   | XIX     | XX      |
| 27 | 1st .....         | \$582   | \$694   | \$825   | \$975   | \$1,125 |
| 28 | 2nd .....         | 506     | 602     | 716     | 846     | 976     |
| 29 | 3rd .....         | 440     | 520     | 618     | 730     | 842     |
| 30 | 4th .....         | 380     | 453     | 538     | 636     | 734     |
| 31 | 5th .....         | 324     | 386     | 459     | 543     | 626     |
| 32 | 6th .....         | 266     | 316     | 375     | 444     | 512     |
| 33 | 7th .....         | 220     | 251     | 298     | 352     | 406     |
| 34 | 8th .....         | 161     | 169     | 201     | 237     | 274     |
| 35 | 9th .....         | 78      | 82      | 98      | 115     | 133     |
| 36 | 10th .....        | 31      | 36      | 43      | 51      | 59      |
| 37 | and thereafter    |         |         |         |         |         |
| 38 | Year of           |         |         |         |         |         |
| 39 | Manufacture ..... | XXI     | XXII    | XXIII   | XXIV    | XXV     |
| 40 | 1st .....         | \$1,275 | \$1,425 | \$1,875 | \$2,625 | \$3,750 |
| 41 | 2nd .....         | 1,106   | 1,236   | 1,627   | 2,277   | 3,253   |
| 42 | 3rd .....         | 954     | 1,066   | 1,403   | 1,964   | 2,805   |



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|---|----------------|-----|-----|-------|-------|-------|
| 1 | 4th .....      | 832 | 929 | 1,223 | 1,712 | 2,445 |
| 2 | 5th .....      | 709 | 793 | 1,043 | 1,460 | 2,085 |
| 3 | 6th .....      | 580 | 648 | 852   | 1,193 | 1,704 |
| 4 | 7th .....      | 460 | 514 | 676   | 946   | 1,352 |
| 5 | 8th .....      | 310 | 346 | 456   | 638   | 911   |
| 6 | 9th .....      | 150 | 168 | 221   | 309   | 441   |
| 7 | 10th .....     | 66  | 74  | 98    | 136   | 195   |
| 8 | and thereafter |     |     |       |       |       |

9 (d) Each vehicle shall be taxed as a vehicle in its first year of  
 10 manufacture throughout the calendar year in which a vehicle of  
 11 that make and model is first offered for sale in Indiana. However,  
 12 a vehicle of a make and model first offered for sale in Indiana after  
 13 August 1 of any year shall continue to be taxed as a vehicle in its  
 14 first year of manufacture until the end of the calendar year  
 15 following the year in which it is first offered for sale. Thereafter,  
 16 the vehicle shall be considered to have aged one (1) year as of  
 17 January 1 of each year.

18 Sec. 7. (a) Except as provided in this chapter, the excise tax  
 19 imposed under this chapter upon a vehicle subject to registration  
 20 is payable for each registration year by the owner in respect to a  
 21 vehicle required to be registered for the registration year as  
 22 provided in the motor vehicle laws of Indiana. Except as provided  
 23 in section 8 of this chapter, the excise tax is due on or before the  
 24 regular annual registration date in each year on or before which  
 25 the owner is required under the state motor vehicle registration  
 26 laws to register vehicles, and the excise tax shall be paid to the  
 27 bureau at the time the vehicle is registered by the owner as  
 28 provided in the state motor vehicle registration laws. A vehicle  
 29 subject to taxation under this chapter shall be registered by the  
 30 owner as being taxable in the county of the owner's residence. The  
 31 payment of the excise tax imposed by this chapter is a condition to  
 32 the right to register or reregister the vehicle and is in addition to  
 33 all other conditions prescribed by law.

34 (b) The excise tax imposed upon an all terrain vehicle or a truck  
 35 camper under this chapter is due on or before the annual  
 36 registration date in each year on or before which the owner is  
 37 required under the state motor vehicle registration laws to register  
 38 vehicles. The excise tax on the all terrain vehicle or truck camper  
 39 must be paid to the bureau. An all terrain vehicle or truck camper  
 40 subject to taxation under this chapter is taxable in the county of the  
 41 owner's residence.

42 (c) A voucher from the department of state revenue showing



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1 payment of the excise tax imposed by this chapter may be accepted  
2 by the bureau instead of a payment under subsection (a).

3 Sec. 8. (a) This section applies only to a vehicle subject to  
4 registration.

5 (b) In respect to a vehicle that has been acquired, has been  
6 brought into Indiana, or for any other reason becomes subject to  
7 registration after the regular annual registration date in the year  
8 on or before which the owner of the vehicle is required under the  
9 state motor vehicle registration laws to register vehicles, the tax  
10 imposed by this chapter is due and payable at the time the vehicle  
11 is acquired, is brought into Indiana, or otherwise becomes subject  
12 to registration. The amount of tax to be paid by the owner for the  
13 remainder of the year shall be reduced by ten percent (10%) for  
14 each full calendar month that has elapsed since the regular annual  
15 registration date in the year fixed by the state motor vehicle  
16 registration laws for annual registration by the owner. The tax  
17 shall be paid at the time of the registration of the vehicle.

18 (c) If a vehicle is acquired, is brought into Indiana, or for any  
19 other reason becomes subject to registration after January 1 of any  
20 year, the owner may pay the applicable registration fee on the  
21 vehicle as provided in the motor vehicle registration laws and may  
22 pay any excise tax due on the vehicle for the remainder of the  
23 annual registration year and simultaneously register the vehicle  
24 and pay the applicable registration fee and the excise tax due for  
25 the next succeeding annual registration year.

26 (d) Except as provided in subsection (g), a reduction in the  
27 applicable annual excise tax will not be allowed to an Indiana  
28 resident applicant upon registration of a vehicle that was owned by  
29 the applicant on or before the registrant's annual registration  
30 period. A vehicle owned by an Indiana resident applicant that was  
31 located in and registered for use in another state during the same  
32 calendar year is entitled to the same reduction when registered in  
33 Indiana.

34 (e) The owner of a vehicle who sells the vehicle in a year in  
35 which the owner has paid the tax imposed by this chapter shall  
36 receive a credit equal to the remainder of:

- 37 (1) the tax paid for the vehicle; reduced by  
38 (2) ten percent (10%) for each full or partial calendar month  
39 that has elapsed in the registrant's annual registration year  
40 before the date of the sale.

41 The credit shall be applied to the tax due on any other vehicle  
42 purchased or subsequently registered by the owner in the same

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1 registrant's annual registration year. If the credit is not fully used  
 2 and the amount of the credit remaining is at least four dollars (\$4),  
 3 the owner is entitled to a refund in the amount of the unused credit.  
 4 The owner must pay a fee of three dollars (\$3) to the bureau to  
 5 cover costs of providing the refund, which may be deducted from  
 6 the refund. The bureau shall issue the refund. The bureau shall  
 7 transfer three dollars (\$3) of the fee to the bureau of motor vehicles  
 8 commission to cover the commission's costs in processing the  
 9 refund. To claim the credit and refund provided by this subsection,  
 10 the owner of the vehicle must present to the bureau proof of sale of  
 11 the vehicle.

12 (f) Subject to the requirements of subsection (h), the owner of a  
 13 vehicle that is destroyed in a year in which the owner has paid the  
 14 tax imposed by this chapter and the vehicle is not replaced by a  
 15 replacement vehicle for which a credit is issued under this section  
 16 shall receive a refund in an amount equal to ten percent (10%) of  
 17 the tax paid for each full calendar month remaining in the  
 18 registrant's annual registration year after the date of destruction,  
 19 but only upon presentation or return to the bureau of the  
 20 following:

- 21 (1) A request for refund on a form furnished by the bureau.
- 22 (2) A statement of proof of destruction on an affidavit
- 23 furnished by the bureau.
- 24 (3) With respect to vehicles for which license plates are issued,
- 25 the license plate from the vehicle.
- 26 (4) The registration from the vehicle.

27 However, the refund may not exceed ninety percent (90%) of the  
 28 tax paid on the destroyed vehicle. The amount shall be refunded by  
 29 a warrant issued by the auditor of the county that received the  
 30 excise tax revenue and shall be paid out of the special account  
 31 created for settlement of the excise tax collections under section 14  
 32 of this chapter. For purposes of this subsection, a vehicle is  
 33 considered destroyed if the cost of repair of damages suffered by  
 34 the vehicle exceeds the vehicle's fair market value.

35 (g) If the name of the owner of a vehicle is legally changed and  
 36 the change has caused a change in the owner's annual registration  
 37 date, the excise tax liability of the owner shall be adjusted as  
 38 follows:

- 39 (1) If the name change requires the owner to register sooner
- 40 than the owner would have been required to register if there
- 41 had been no name change, the owner shall, at the time the
- 42 name change is reported, be authorized a refund from the



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1 county treasurer in the amount of the product of:

2 (A) ten percent (10%) of the owner's last preceding annual  
3 excise tax liability; and

4 (B) the number of full calendar months between the  
5 owner's new regular annual registration month and the  
6 next succeeding regular annual registration month that is  
7 based on the owner's former name.

8 (2) If the name change requires the owner to register later  
9 than the owner would have been required to register if there  
10 had been no name change, the vehicle is subject to excise tax  
11 for the period between the month in which the owner would  
12 have been required to register if there had been no name  
13 change and the new regular annual registration month in the  
14 amount of the product of:

15 (A) ten percent (10%) of the owner's excise tax liability  
16 computed as of the time the owner would have been  
17 required to register if there had been no name change; and

18 (B) the number of full calendar months between the month  
19 in which the owner would have been required to register if  
20 there had been no name change and the owner's new  
21 regular annual registration month.

22 (h) To claim a credit under subsection (f) for a vehicle that is  
23 destroyed, the owner of the vehicle must present to the bureau a  
24 valid registration for the vehicle within ninety (90) days of the date  
25 that it was destroyed. The bureau shall then fix the amount of the  
26 credit that the owner is entitled to receive.

27 Sec. 9. (a) This section applies only to:

28 (1) an all terrain vehicle; and

29 (2) a truck camper.

30 (b) In respect to an all terrain vehicle or a truck camper that  
31 has been acquired, has been brought into Indiana, or for any other  
32 reason becomes subject to taxation after the regular annual  
33 registration date in the year on or before which the owner of the all  
34 terrain vehicle or truck camper is required under the state motor  
35 vehicle registration laws to register vehicles, the tax imposed by  
36 this chapter is due and payable at the time the all terrain vehicle or  
37 truck camper is acquired, is brought into Indiana, or otherwise  
38 becomes subject to taxation under this chapter. The amount of tax  
39 to be paid by the owner for the remainder of the year shall be  
40 reduced by ten percent (10%) for each full calendar month that  
41 has elapsed since the regular annual registration date in the year  
42 fixed by the state motor vehicle registration laws for annual

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1 registration by the owner. The tax shall be paid within thirty (30)  
 2 days of the date on which the all terrain vehicle or truck camper is  
 3 acquired, brought into Indiana, or otherwise becomes subject to  
 4 taxation under this chapter.

5 (c) If an all terrain vehicle or a truck camper is acquired, is  
 6 brought into Indiana, or for any other reason becomes subject to  
 7 taxation under this chapter after January 1 of any year, the owner  
 8 may pay any excise tax due on the all terrain vehicle or truck  
 9 camper for the remainder of the annual registration year and  
 10 simultaneously pay the excise tax due for the next succeeding  
 11 annual registration year.

12 (d) The owner of an all terrain vehicle or a truck camper who  
 13 sells the all terrain vehicle or truck camper in a year in which the  
 14 owner has paid the tax imposed by this chapter shall receive a  
 15 credit equal to the remainder of:

16 (1) the tax paid for the all terrain vehicle or truck camper;  
 17 reduced by

18 (2) ten percent (10%) for each full or partial calendar month  
 19 that has elapsed in the owner's annual registration year  
 20 before the date of the sale.

21 The credit shall be applied to the tax due on any other all terrain  
 22 vehicle or truck camper acquired by the owner in the owner's  
 23 annual registration year. If the credit is not fully used and the  
 24 amount of the credit remaining is at least four dollars (\$4), the  
 25 owner is entitled to a refund in the amount of the unused credit.  
 26 The owner must pay a fee of three dollars (\$3) to the bureau to  
 27 cover costs of providing the refund, which may be deducted from  
 28 the refund. The bureau shall issue the refund. The bureau shall  
 29 transfer three dollars (\$3) of the fee to the bureau of motor vehicles  
 30 commission to cover the commission's costs in processing the  
 31 refund. To claim the credit and refund provided by this subsection,  
 32 the owner of the all terrain vehicle or truck camper must present  
 33 to the bureau proof of sale of the all terrain vehicle or truck  
 34 camper.

35 (e) Subject to the requirements of subsection (g), the owner of  
 36 an all terrain vehicle or a truck camper that is destroyed in a year  
 37 in which the owner has paid the tax imposed by this chapter and  
 38 the all terrain vehicle or truck camper is not replaced by a  
 39 replacement all terrain vehicle or truck camper for which a credit  
 40 is issued under this section shall receive a refund in an amount  
 41 equal to ten percent (10%) of the tax paid for each full calendar  
 42 month remaining in the owner's annual registration year after the

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1 date of destruction, but only upon presentation or return to the  
2 bureau of the following:

- 3 (1) A request for refund on a form furnished by the bureau.  
4 (2) A statement of proof of destruction on an affidavit  
5 furnished by the bureau.

6 However, the refund may not exceed ninety percent (90%) of the  
7 tax paid on the destroyed all terrain vehicle or truck camper. The  
8 amount shall be refunded by a warrant issued by the auditor of the  
9 county that received the excise tax revenue and shall be paid out of  
10 the special account created for settlement of the excise tax  
11 collections under section 14 of this chapter. For purposes of this  
12 subsection, an all terrain vehicle or a truck camper is considered  
13 destroyed if the cost of repair of damages suffered by the all  
14 terrain vehicle or truck camper exceeds the fair market value of  
15 the all terrain vehicle or truck camper.

16 (f) If the name of the owner of an all terrain vehicle or a truck  
17 camper is legally changed and the change has caused a change in  
18 the owner's annual registration date, the excise tax liability of the  
19 owner shall be adjusted as follows:

- 20 (1) If the name change requires the owner to register a motor  
21 vehicle sooner than the owner would have been required to  
22 register if there had been no name change, the owner shall, at  
23 the time the name change is reported, be authorized a refund  
24 from the county treasurer in the amount of the product of:

25 (A) ten percent (10%) of the owner's last preceding annual  
26 excise tax liability; and

27 (B) the number of full calendar months between the  
28 owner's new regular annual registration month and the  
29 next succeeding regular annual registration month that is  
30 based on the owner's former name.

- 31 (2) If the name change requires the owner to register a motor  
32 vehicle later than the owner would have been required to  
33 register if there had been no name change, the all terrain  
34 vehicle or truck camper is subject to excise tax for the period  
35 between the month in which the owner would have been  
36 required to register if there had been no name change and the  
37 new regular annual registration month in the amount of the  
38 product of:

39 (A) ten percent (10%) of the owner's excise tax liability  
40 computed as of the time the owner would have been  
41 required to register a motor vehicle if there had been no  
42 name change; and

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(B) the number of full calendar months between the month in which the owner would have been required to register a motor vehicle if there had been no name change and the owner's new regular annual registration month.

(g) To claim a credit under subsection (e) for an all terrain vehicle or a truck camper that is destroyed, the owner of the all terrain vehicle or truck camper must present to the bureau a valid receipt for the excise taxes paid under this chapter on the all terrain vehicle or truck camper within ninety (90) days of the date that it was destroyed. The bureau shall then fix the amount of the credit that the owner is entitled to receive.

Sec. 10. (a) This section applies only to a vehicle subject to registration.

(b) The owner of a vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date:

- (1) the owner registers the vehicle for use in another state; and
- (2) the owner pays tax for use of the vehicle to another state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

- (1) the annual license excise tax paid for use of the vehicle by the owner of the vehicle for the year; minus
- (2) ten percent (10%) of the annual license excise tax paid for use of the vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

(d) To claim the refund provided by this section, the owner of the vehicle must provide the bureau with:

- (1) a request for a refund on a form furnished by the bureau; and
- (2) proof that a tax described in subsection (b)(2) was paid.

Sec. 11. (a) This section applies only to:

- (1) an all terrain vehicle; or
- (2) a truck camper.

(b) The owner of an all terrain vehicle is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date:

- (1) the owner moves and registers the all terrain vehicle for use in another state;
- (2) the owner pays tax for use of the all terrain vehicle to

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another state for the same period for which the tax was paid under this chapter; and

(3) the all terrain vehicle is located and used in the other state for the same period for which the tax was paid under this chapter.

(c) The owner of a truck camper is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date:

(1) the owner moves and registers the truck on which the truck camper is installed for use in another state;

(2) the owner pays tax for use of the truck to another state for the same period for which the tax was paid under this chapter; and

(3) the truck camper is located and used in the other state for the same period for which the tax was paid under this chapter.

(d) The refund provided under subsection (b) or (c) is equal to:

(1) the annual excise tax paid for use of the all terrain vehicle or truck camper by the owner of the all terrain vehicle or truck camper for the year; minus

(2) ten percent (10%) of the annual excise tax paid for use of the all terrain vehicle or truck camper for each full or partial calendar month between the date the annual excise tax was due and the date the owner registered the all terrain vehicle or truck for use in another state.

Sec. 12. (a) To claim a credit or a refund, or both, under this chapter, a person must provide a sworn statement to the bureau or to an agent branch of the bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine if a credit or refund, or both, was properly allowed against the excise tax imposed on a vehicle, an all terrain vehicle, or a truck camper owned by the person.

(c) If the bureau determines that a credit or refund, or both, was improperly allowed for a vehicle, an all terrain vehicle, or a truck camper, the person who claimed the credit or refund, or both, shall pay the bureau an amount equal to the credit or refund, or both, that was improperly allowed to the person plus a penalty of ten percent (10%) of the credit or refund, or both, that was improperly allowed. The tax collected under this subsection shall be paid to the county treasurer of the county in which the taxpayer resides.

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1 However, a penalty collected under this subsection shall be  
2 retained by the bureau.

3 Sec. 13. (a) The bureau shall include on all vehicle registration  
4 forms suitable spaces for:

5 (1) the applicant's Social Security number or federal tax  
6 identification number;

7 (2) the amount of the registration fee;

8 (3) the amount of excise tax;

9 (4) the amount of credit, if any, as provided in section 6 of this  
10 chapter;

11 (5) the total amount of payment due on account of the  
12 applicable registration fees and excise taxes upon the  
13 registration of the vehicle; and

14 (6) the county, city or town, township, and address of the  
15 owner's residence.

16 (b) The bureau shall list on all registration forms for vehicles  
17 the amount of registration fees and taxes due. In addition, the  
18 bureau shall prepare by December 1 of each year a schedule  
19 showing the excise tax payable on each make and model of vehicle  
20 or truck camper.

21 Sec. 14. (a) The bureau, in the administration and collection of  
22 the annual license excise tax imposed by this chapter, may use the  
23 services and facilities of license branches operated under IC 9-16  
24 in its administration of the state motor vehicle registration laws.  
25 The license branches may be used in the manner and to the extent  
26 the bureau considers necessary and proper to implement and  
27 effectuate the administration and collection of the annual excise  
28 tax. However, if the bureau uses the license branches in the  
29 collection of excise taxes, the following apply:

30 (1) The excise taxes collected by each license branch, less any  
31 refunds made by the license branch, shall be deposited daily  
32 by the license branch in a separate account in a depository  
33 duly designated by the state board of finance. The county  
34 treasurer of the county for which the collections are due may  
35 withdraw funds from the account at least two (2) times each  
36 week. The county treasurer is responsible for the safekeeping  
37 and investment of money withdrawn by the county treasurer  
38 under this subdivision. Before the eleventh day of the month  
39 following the month in which the collections are made, the  
40 bureau shall report the excise taxes collected and refunds  
41 made outside the county to the county treasurer of the county  
42 to which the collections are due and the refunds apply. The

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bureau shall forward a copy of the excise tax report to the county auditor of the county.

(2) A license branch shall each week forward a report to the county auditor of the county to whom the collections are due, showing:

(A) the excise tax collected on each vehicle, all terrain vehicle, or truck camper;

(B) each refund on a vehicle, all terrain vehicle, or truck camper; and

(C) a copy of each registration certificate for all collections and refunds within the county.

(3) Each license branch shall report to the bureau all excise taxes collected and refunds made under this chapter in the same manner and at the same time as registration fees are reported.

(4) Premiums for insurance to protect the funds collected by license branches against theft shall be paid by the bureau, except that the bureau may issue blanket coverage for all branches at its discretion. At the discretion of the bureau, the bureau may:

(A) self-insure to cover the activities of the license branches; or

(B) rather than purchase a bond or crime insurance policy for each branch, purchase a single blanket bond or crime insurance policy endorsed to include faithful performance to cover all branches.

(5) If the services of a license branch are used by the bureau in the collection of the excise tax imposed by this chapter, the license branch shall collect the service charge prescribed under IC 9-29 for each vehicle, all terrain vehicle, or truck camper registered upon which an excise tax is collected by that branch.

(6) If the excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau on the first working day following the week of collection. Except as provided in subdivision (7), money collected by the department that represents interest or a penalty shall be retained by the department and used to pay its costs of enforcing this chapter.

(7) This subdivision applies only to interest or a penalty

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collected by the department of state revenue from a person who:

(A) fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under this chapter; and

(B) during any time after the date by which the recreational vehicle was required to be registered under IC 9-18 displays on the vehicle a license plate issued by another state.

The total amount collected by the department that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund for the credit of the county in which the person resides. The amount shall be reported to the bureau on the first working day following the week of collection.

The bureau may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards. However, if there is a vendor transaction charge or discount fee, whether billed to the bureau or charged directly to the bureau's account, the bureau shall collect from the person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the bureau by bank card or credit card vendors during the most recent collection period. The fee may be collected regardless of retail merchant agreements between the bank card and credit card vendors that may prohibit such a fee. The fee is a permitted additional charge under IC 24-4.5-3-202.

(b) On or before April 1 of each year, the bureau shall provide to the auditor of state the amount of excise taxes collected under this chapter for each county for the preceding year.

(c) On or before May 10 and November 10 of each year, the auditor of state shall distribute to each county one-half (1/2) of:

(1) the amount of delinquent taxes; and

(2) any penalty or interest described in subsection (a)(7);

that have been credited to the county under subsection (a). There is appropriated from the state general fund the amount necessary to make the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 15 of this chapter.

(d) The commissioner of insurance shall prescribe the form of

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the bonds or crime insurance policies required by this section.

Sec. 15. (a) The bureau shall establish procedures necessary for the collection and proper accounting of the annual license excise tax. The necessary forms and records are subject to approval by the state board of accounts.

(b) The county treasurer, upon receiving the annual license excise tax collections, shall place the collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the treasurer and auditor to make advances before the time of final settlement of property taxes in the same manner as provided in IC 5-13-6-3.

(c) The county auditor shall determine the total amount of annual license excise taxes collected for each taxing unit in the county, and the amount collected shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.

(d) The determination under subsection (c) shall be made from copies of vehicle registration forms and receipts for taxes paid on all terrain vehicles and truck campers furnished by the bureau. Before the determination, the county assessor shall, from copies of registration forms and receipts, verify information pertaining to legal residence of persons owning taxable vehicles, all terrain vehicles, and truck campers from the assessor's records, to the extent the verification can be made. The county assessor shall further identify and verify from the assessor's records the taxing units within which the persons reside.

(e) Verifications shall be completed not later than thirty (30) days after receipt of vehicle registration forms and receipts by the county assessor, and the assessor shall certify the information to the county auditor for the county auditor's use when it is checked and completed.

Sec. 16. The county auditor shall, from the copies of the registration forms and all terrain vehicle and truck camper receipts furnished by the bureau, verify and determine the total amount of excise taxes collected for each taxing unit in the county. The bureau shall verify the collections reported by the branches and provide the county auditor adequate and accurate audit information, registration form information, all terrain vehicle and truck camper receipts, records, and materials to support the proper assessment, collection, and refund of excise taxes.

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1       **Sec. 17.** As used in this section, "municipal corporation" means  
 2 any county, city, town, township, school corporation, public  
 3 library, or other taxing district. The county auditor shall, not later  
 4 than August 1 of a year, furnish to the proper officer of each  
 5 municipal corporation an estimate of the money to be distributed  
 6 to the taxing units under this chapter during the next calendar  
 7 year. The budget of each municipal corporation must show the  
 8 estimated amounts to be received for each fund for which a  
 9 property tax is proposed to be levied.

10       **Sec. 18.** An owner of a vehicle who knowingly registers the  
 11 vehicle without paying the excise tax required by this chapter  
 12 commits a Class B misdemeanor. An employee of the bureau or a  
 13 branch manager or an employee of a license branch office who  
 14 recklessly issues a registration on any vehicle without collecting the  
 15 excise tax required to be collected with the registration commits a  
 16 Class B misdemeanor.

17       **Sec. 19.** The registration of a vehicle registered without payment  
 18 of the excise tax imposed by this chapter is void, and the bureau  
 19 shall take possession of the registration certificate, license plate,  
 20 and other evidence of registration until the owner pays the  
 21 delinquent excise taxes and an additional fee of ten dollars (\$10) to  
 22 compensate the bureau for performing the additional duties.

23       **Sec. 20.** In the administration and collection of the annual  
 24 license excise taxes imposed by this chapter, the bureau may  
 25 contract with a collection agency to collect and receive property  
 26 taxes on behalf of the county treasurer and receive and collect on  
 27 behalf of the bureau the annual license excise taxes imposed by this  
 28 chapter and the registration fees and charges as the bureau may  
 29 direct. A collection agency shall comply with the requirements  
 30 concerning the collection of property taxes on behalf of county  
 31 treasurers and other requirements, including the posting of a bond,  
 32 as may be established by the bureau.

33       **Sec. 21. (a)** The excise tax imposed by this chapter is equal to an  
 34 average property tax rate of three dollars (\$3) on each one  
 35 hundred dollars (\$100) taxable value.

36       **(b)** For the purpose of limitations on indebtedness of political or  
 37 municipal corporations imposed by Article 13, Section 1 of the  
 38 Constitution of the State of Indiana, vehicles, all terrain vehicles,  
 39 and truck campers subject to the excise tax under this chapter are  
 40 considered to be taxable property within each political or  
 41 municipal corporation where the owner resides.

42       **(c)** The assessed valuation of vehicles, all terrain vehicles, and



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1 truck campers subject to the excise tax under this chapter shall be  
 2 determined by multiplying the amount of the tax by one hundred  
 3 (100) and dividing the result by three dollars (\$3).

4 Sec. 22. In the administration and collection of the annual  
 5 license excise tax as imposed by this chapter, the bureau may  
 6 coordinate and consolidate the collection of the taxes from each  
 7 taxpayer as imposed on all vehicles, all terrain vehicles, and truck  
 8 campers owned by a taxpayer following procedures the bureau  
 9 considers reasonable and feasible, including the revocation of all  
 10 registrations of vehicles by an owner if the owner willfully fails and  
 11 refuses to pay the excise tax imposed by this chapter. Upon a  
 12 revocation of registration, the bureau shall notify the department  
 13 of state revenue of the name and address of the taxpayer.

14 Sec. 23. There is annually appropriated from the state general  
 15 fund to the bureau a sum sufficient to defray the expenses incurred  
 16 by the bureau in the administration of the annual license excise tax.  
 17 Only those expenses that would not be incurred in the  
 18 administration of the state motor vehicle registration laws shall be  
 19 paid out of the state general fund. The budget agency shall approve  
 20 all funds paid from the state general fund as required in this  
 21 section.

22 Sec. 24. (a) Except as provided in subsections (b) and (d), a  
 23 snowmobile may not be operated, used, or stored in a county  
 24 during any part of a calendar year:

25 (1) unless the annual license excise tax for that snowmobile  
 26 has been paid for that calendar year; and

27 (2) unless valid annual license excise tax decals for that  
 28 calendar year are affixed to the snowmobile.

29 (b) A snowmobile may be operated, used, or stored in a county  
 30 without the annual license excise tax having been paid if:

31 (1) the snowmobile is exempt from the excise tax under section  
 32 2 of this chapter; or

33 (2) the operator of the snowmobile has in the operator's  
 34 possession a bill of sale from a dealer or private individual  
 35 that includes the following:

36 (A) The purchaser's name and address.

37 (B) A date of purchase that is not more than thirty-one (31)  
 38 days preceding the date that the operator is required to  
 39 show the bill of sale.

40 (C) The make and type of snowmobile.

41 (c) Snowmobiles that are subject to the annual license excise tax  
 42 for a calendar year are not subject to assessment and taxation

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1 under IC 6-1.1 for ad valorem property taxes first due and payable  
 2 in the following calendar year, with respect to the taxpayer who  
 3 must pay the annual license excise tax.

4 (d) A snowmobile may be operated, used, or stored in a county  
 5 without valid snowmobile excise tax decals for that calendar year  
 6 being affixed to the snowmobile if the decals do not have to be  
 7 affixed to the snowmobile under rules adopted by the department  
 8 of natural resources.

9 **Sec. 25.** A snowmobile owner shall pay the annual license excise  
 10 tax for a calendar year to the bureau. The tax must be paid at the  
 11 same time that the snowmobile owner pays or would pay the  
 12 registration fee and motor vehicle excise taxes on motor vehicles  
 13 under IC 9-18 and IC 6-6-5. When the snowmobile owner pays the  
 14 tax, the owner is entitled to receive the annual license excise tax  
 15 decals.

16 **Sec. 26.** The department of natural resources shall prescribe the  
 17 design of the snowmobile annual license excise tax decals in  
 18 sufficient time for the bureau to procure a sufficient number of  
 19 snowmobile annual license excise tax decals for each class of  
 20 snowmobile. Each decal must:

- 21 (1) state the calendar year to which the decal applies;
- 22 (2) have a unique identification number;
- 23 (3) be a different color than the colors used for the previous
- 24 calendar year; and
- 25 (4) be designed so that law enforcement officers can easily
- 26 identify whether the decal is valid.

27 **Sec. 27.** The bureau shall establish a procedure for replacing  
 28 lost, stolen, and damaged decals. A fee of three dollars (\$3) shall be  
 29 charged by the bureau to defray the cost of issuing replacement  
 30 decals.

31 **Sec. 28.** The taxpayer shall affix the snowmobile annual license  
 32 excise tax decals in easily visible locations on the snowmobile.

33 **Sec. 29.** A person who falsifies, predates, changes, or  
 34 counterfeits a snowmobile annual license excise tax decal commits  
 35 a Class C misdemeanor.

36 **SECTION 2.** IC 6-6-11-9 IS AMENDED TO READ AS FOLLOWS  
 37 [EFFECTIVE JANUARY 1, 2004]: Sec. 9. A boat is exempt from the  
 38 boat excise tax imposed for a year if the boat is:

- 39 (1) owned by the United States;
- 40 (2) owned by the state or one (1) of its political subdivisions (as
- 41 defined in IC 36-1-2-13);
- 42 (3) owned by an organization exempt from federal income

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1       taxation under 501(c)(3) of the Internal Revenue Code;  
 2       ~~(4) a human powered vessel; as determined by the department of~~  
 3       ~~natural resources;~~  
 4       ~~(5)~~ (4) held by a boat manufacturer, distributor, or dealer for sale  
 5       in the ordinary course of business and subject to assessment under  
 6       IC 6-1.1;  
 7       ~~(6)~~ (5) used by a person for the production of income and subject  
 8       to assessment under IC 6-1.1;  
 9       ~~(7)~~ (6) stored in Indiana for less than twenty-two (22) consecutive  
 10      days and not operated, used, or docked in Indiana;  
 11      ~~(8)~~ (7) registered outside Indiana and operated, used, or docked  
 12      in Indiana for a combined total of less than twenty-two (22)  
 13      consecutive days during the boating year; or  
 14      ~~(9)~~ (8) subject to the commercial vessel tonnage tax under  
 15      IC 6-6-6.

16       SECTION 3. IC 6-6-11-10.5 IS ADDED TO THE INDIANA CODE  
 17       AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 18       JANUARY 1, 2004]: **Sec. 10.5. As the basis for measuring the tax**  
 19       **imposed by this chapter, the bureau shall determine the value of**  
 20       **each boat as of the time it is first offered for sale as a new boat in**  
 21       **Indiana. The bureau shall adopt rules under IC 4-22-2 for**  
 22       **determining the value of new boats.**

23       SECTION 4. IC 6-6-11-11.3 IS ADDED TO THE INDIANA CODE  
 24       AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 25       JANUARY 1, 2004]: **Sec. 11.3. After determining the value of a**  
 26       **boat under section 10.5 of this chapter, the bureau shall classify**  
 27       **every boat in its proper class according to the following**  
 28       **classification plan:**

|    |       |      |                    |                        |
|----|-------|------|--------------------|------------------------|
| 29 | Class | I    | less than \$ 1,500 |                        |
| 30 | Class | II   | at least \$ 1,500  | but less than \$ 2,250 |
| 31 | Class | III  | at least \$ 2,250  | but less than \$ 3,000 |
| 32 | Class | IV   | at least \$ 3,000  | but less than \$ 4,000 |
| 33 | Class | V    | at least \$ 4,000  | but less than \$ 5,500 |
| 34 | Class | VI   | at least \$ 5,500  | but less than \$ 7,000 |
| 35 | Class | VII  | at least \$ 7,000  | but less than \$ 8,500 |
| 36 | Class | VIII | at least \$ 8,500  | but less than \$10,000 |
| 37 | Class | IX   | at least \$10,000  | but less than \$12,500 |
| 38 | Class | X    | at least \$12,500  | but less than \$15,000 |
| 39 | Class | XI   | at least \$15,000  | but less than \$18,000 |
| 40 | Class | XII  | at least \$18,000  | but less than \$22,000 |
| 41 | Class | XIII | at least \$22,000  | but less than \$25,000 |
| 42 | Class | XIV  | at least \$25,000  | but less than \$30,000 |



|    |             |                    |                         |
|----|-------------|--------------------|-------------------------|
| 1  | Class XV    | at least \$30,000  | but less than \$35,000  |
| 2  | Class XVI   | at least \$35,000  | but less than \$42,500  |
| 3  | Class XVII  | at least \$42,500  | but less than \$50,000  |
| 4  | Class XVIII | at least \$50,000  | but less than \$60,000  |
| 5  | Class XIX   | at least \$60,000  | but less than \$70,000  |
| 6  | Class XX    | at least \$70,000  | but less than \$80,000  |
| 7  | Class XXI   | at least \$80,000  | but less than \$90,000  |
| 8  | Class XXII  | at least \$90,000  | but less than \$100,000 |
| 9  | Class XXIII | at least \$100,000 | but less than \$150,000 |
| 10 | Class XXIV  | at least \$150,000 | but less than \$200,000 |
| 11 | Class XXV   | at least \$200,000 |                         |

SECTION 5. IC 6-6-11-11.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 11.5. (a) The amount of tax imposed by this chapter is based upon the classification of the boat under section 11.3 of this chapter and the age of the boat under the schedule set out in subsection (b).

(b) The tax schedule for each class of boat is as follows:

|    |                |      |       |       |       |       |
|----|----------------|------|-------|-------|-------|-------|
| 19 | Year of        |      |       |       |       |       |
| 20 | Manufacture    | I    | II    | III   | IV    | V     |
| 21 | 1st .....      | \$12 | \$29  | \$40  | \$53  | \$72  |
| 22 | 2nd .....      | 11   | 25    | 34    | 47    | 63    |
| 23 | 3rd .....      | 9    | 21    | 28    | 40    | 53    |
| 24 | 4th .....      | 7    | 16    | 22    | 34    | 43    |
| 25 | 5th .....      | 6    | 12    | 16    | 27    | 36    |
| 26 | 6th .....      | 6    | 9     | 12    | 20    | 30    |
| 27 | 7th .....      | 6    | 6     | 8     | 14    | 23    |
| 28 | 8th .....      | 6    | 6     | 6     | 10    | 14    |
| 29 | 9th .....      | 6    | 6     | 6     | 7     | 7     |
| 30 | 10th .....     | 6    | 6     | 6     | 6     | 6     |
| 31 | and thereafter |      |       |       |       |       |
| 32 | Year of        |      |       |       |       |       |
| 33 | Manufacture    | VI   | VII   | VIII  | IX    | X     |
| 34 | 1st .....      | \$94 | \$117 | \$139 | \$169 | \$207 |
| 35 | 2nd .....      | 83   | 105   | 125   | 151   | 180   |
| 36 | 3rd .....      | 71   | 88    | 106   | 130   | 157   |
| 37 | 4th .....      | 59   | 73    | 89    | 111   | 135   |
| 38 | 5th .....      | 46   | 58    | 73    | 93    | 115   |
| 39 | 6th .....      | 36   | 43    | 56    | 74    | 95    |
| 40 | 7th .....      | 28   | 35    | 43    | 59    | 78    |
| 41 | 8th .....      | 17   | 23    | 31    | 46    | 64    |
| 42 | 9th .....      | 11   | 12    | 20    | 23    | 31    |





|    |  |         |         |         |         |         |
|----|--|---------|---------|---------|---------|---------|
| 1  | 10th .....   | 7       | 7       | 7       | 7       | 8       |
| 2  | and thereafter   |         |         |         |         |         |
| 3  | Year of  |         |         |         |         |         |
| 4  | Manufacture  | XI      | XII     | XIII    | XIV     | XV      |
| 5  | 1st .....  | \$248   | \$300   | \$353   | \$413   | \$488   |
| 6  | 2nd .....  | 215     | 261     | 306     | 359     | 424     |
| 7  | 3rd .....  | 188     | 227     | 265     | 313     | 370     |
| 8  | 4th .....  | 162     | 196     | 216     | 270     | 309     |
| 9  | 5th .....  | 138     | 167     | 177     | 230     | 253     |
| 10 | 6th .....  | 113     | 137     | 143     | 189     | 204     |
| 11 | 7th .....  | 94      | 113     | 113     | 156     | 162     |
| 12 | 8th .....  | 77      | 78      | 76      | 107     | 109     |
| 13 | 9th .....  | 38      | 38      | 37      | 52      | 53      |
| 14 | 10th .....   | 13      | 16      | 18      | 22      | 26      |
| 15 | and thereafter   |         |         |         |         |         |
| 16 | Year of  |         |         |         |         |         |
| 17 | Manufacture  | XVI     | XVII    | XVIII   | XIX     | XX      |
| 18 | 1st .....  | \$582   | \$694   | \$825   | \$975   | \$1,125 |
| 19 | 2nd .....  | 506     | 602     | 716     | 846     | 976     |
| 20 | 3rd .....  | 440     | 520     | 618     | 730     | 842     |
| 21 | 4th .....  | 380     | 453     | 538     | 636     | 734     |
| 22 | 5th .....  | 324     | 386     | 459     | 543     | 626     |
| 23 | 6th .....  | 266     | 316     | 375     | 444     | 512     |
| 24 | 7th .....  | 220     | 251     | 298     | 352     | 406     |
| 25 | 8th .....  | 161     | 169     | 201     | 237     | 274     |
| 26 | 9th .....  | 78      | 82      | 98      | 115     | 133     |
| 27 | 10th .....   | 31      | 36      | 43      | 51      | 59      |
| 28 | and thereafter   |         |         |         |         |         |
| 29 | Year of  |         |         |         |         |         |
| 30 | Manufacture .....  | XXI     | XXII    | XXIII   | XXIV    | XXV     |
| 31 | 1st .....  | \$1,275 | \$1,425 | \$1,875 | \$2,625 | \$3,750 |
| 32 | 2nd .....  | 1,106   | 1,236   | 1,627   | 2,277   | 3,253   |
| 33 | 3rd .....  | 954     | 1,066   | 1,403   | 1,964   | 2,805   |
| 34 | 4th .....  | 832     | 929     | 1,223   | 1,712   | 2,445   |
| 35 | 5th .....  | 709     | 793     | 1,043   | 1,460   | 2,085   |
| 36 | 6th .....  | 580     | 648     | 852     | 1,193   | 1,704   |
| 37 | 7th .....  | 460     | 514     | 676     | 946     | 1,352   |
| 38 | 8th .....  | 310     | 346     | 456     | 638     | 911     |
| 39 | 9th .....  | 150     | 168     | 221     | 309     | 441     |
| 40 | 10th .....   | 66      | 74      | 98      | 136     | 195     |
| 41 | and thereafter   |         |         |         |         |         |
| 42 | (c) Notwithstanding subsection (b), the amount of excise tax |         |         |         |         |         |



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1 imposed and owed by a boat owner is twelve dollars (\$12) for a  
 2 boat that is stored in Indiana for sixty (60) consecutive days or  
 3 more but not operated, used, or docked in Indiana waters, except  
 4 to facilitate storage of the boat.

5 SECTION 6. IC 6-6-11-16 IS AMENDED TO READ AS  
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 16. Except as  
 7 provided in ~~sections 11 and~~ section 19 of this chapter, a reduction in  
 8 the excise tax is not allowed to Indiana residents if the boat was owned  
 9 by the person on or before the person's tax payment date.

10 SECTION 7. IC 6-10 IS ADDED TO THE INDIANA CODE AS A  
 11 NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JANUARY  
 12 1, 2004]:

### 13 ARTICLE 10. DOG TAX

#### 14 Chapter 1. Definitions

15 Sec. 1. The definitions in this chapter apply throughout this  
 16 article.

17 Sec. 2. "Department" refers to the department of state revenue.

18 Sec. 3. "Taxable year" has the meaning set forth in IC 6-3-1-16.

#### 19 Chapter 2. Imposition and Rate

20 Sec. 1. (a) A tax is imposed upon every individual who:

- 21 (1) is required to file an income tax return under IC 6-3-1;
- 22 and
- 23 (2) owned a dog at any time during the individual's taxable
- 24 year for which an income tax return is required to be filed
- 25 under IC 6-3-1.

26 Sec. 2. The rate of the tax under section 1 of this chapter is one  
 27 dollar (\$1) for each dog owned by the individual at any time during  
 28 the taxable year for which an income tax return is required to be  
 29 filed under IC 6-3-1.

#### 30 Chapter 3. Reporting and Payment

31 Sec. 1. An individual must:

- 32 (1) report each dog owned during the taxable year on the
- 33 individual's income tax return under IC 6-3-1; and
- 34 (2) pay to the department the tax determined under this
- 35 article.

#### 36 Chapter. 4. Returns, Collection, and Distribution

37 Sec. 1. The department shall develop income tax forms under  
 38 IC 6-3-1 that accommodate the reporting of dogs under this article.

39 Sec. 2. The department shall collect the tax under this article.

40 Sec. 3. (a) The animal disease research account is established as  
 41 an account within the state general fund. The board of trustees of  
 42 Purdue University shall administer the account. The account:



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(1) consists of money deposited in the account under this section; and

(2) does not revert to the state general fund at the end of a state fiscal year.

(b) The amount collected under this article is annually appropriated to the animal disease research account from the state general fund. The Purdue University School of Veterinary Science and Medicine may use:

(1) the first one hundred thousand dollars (\$100,000) of collections under this article solely for canine disease research; and

(2) all collections that exceed the amount referred to in subdivision (1) solely for animal disease research.

SECTION 8. IC 9-31-2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 1. This chapter does not apply to the following:

(1) A watercraft from a jurisdiction other than Indiana temporarily using the waters of Indiana.

(2) A ship's lifeboat.

(3) Watercraft other than motorboats unless the owner voluntarily desires to become subject to this chapter.

(4) A watercraft that is a ~~Class 5~~ **Class III** or lower motorboat or sailboat under ~~IC 6-6-11-11~~ **IC 6-6-11** (the boat excise tax), unless the owner voluntarily desires to become subject to this chapter.

(5) A watercraft that is propelled by an internal combustion, steam, or electrical inboard or outboard motor or engine or by any mechanical means, including sailboats that are equipped with such a motor or engine when the sailboat is in operation whether or not the sails are hoisted, if:

(A) the watercraft was made by an individual for the use of the individual and not for resale; and

(B) the owner does not voluntarily desire to become subject to this chapter.

SECTION 9. IC 9-31-3-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 8. The owner of a motorboat that is required to be registered and numbered by Indiana shall file an application for registration with the bureau. At the time of filing the application, the applicant must provide proof of ownership and a hull identification number to the bureau. If there is not a manufacturer's hull identification number for the motorboat, the bureau shall assign a hull identification number at the time of registration in the same manner as



a hull identification number is assigned under IC 9-31-2-8. The fee prescribed under IC 9-29-15-2 shall be paid to the bureau for assigning a hull identification number. For purposes of registering a motorboat or obtaining a hull identification number to register a motorboat, ownership may be established by any one (1) of the following:

- (1) A manufacturer's or importer's certificate.
- (2) A sworn statement of ownership as prescribed by the bureau. An affidavit executed, under penalties for perjury, by the person filing the application shall be accepted as proof of ownership for any motorboat or sailboat that:
  - (A) is a ~~Class 5~~ **Class III** or lower motorboat under ~~IC 6-6-11-11~~ **IC 6-6-11** (the boat excise tax) and the motorboat is not titled under IC 9-31-2; or
  - (B) is propelled by an internal combustion, steam, or electrical inboard or outboard motor or engine or by any mechanical means, including sailboats that are equipped with such a motor or engine when the sailboat is in operation whether or not the sails are hoisted, if:
    - (i) the motorboat was made by an individual for the use of the individual and not for resale; and
    - (ii) the motorboat is not titled under IC 9-31-2.
- (3) A certificate of title or bill of sale.
- (4) Other evidence of ownership required by the law of another state from which the motorboat is brought into Indiana.

SECTION 10. IC 15-5-7-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 1. If a dog kills or injures any livestock while the livestock is in the care, custody, and control of the livestock's owner or his agent, the owner or harbinger of the dog is liable to the owner of the livestock for all damages sustained, including his reasonable attorney's fees and the court costs. ~~if the appropriate dog tax has not been paid on the dog, triple damages may be awarded.~~

SECTION 11. IC 36-6-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2004]: Sec. 3. The assessor shall perform the duties prescribed by statute, including  
 (1) assessment duties prescribed by IC 6-1-1. ~~and~~  
 (2) ~~administration of the dog tax and dog fund, as prescribed by IC 15-5-9.~~

SECTION 12. THE FOLLOWING ARE REPEALED [EFFECTIVE JANUARY 1, 2004]: IC 6-6-11-10; IC 6-6-11-11; IC 15-5-9; IC 15-5-10.

SECTION 13. [EFFECTIVE JANUARY 1, 2004] (a) The



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1 definitions in IC 6-6-5.1-1, as added by this act, apply throughout  
2 this SECTION.

3 (b) IC 6-6-5.1, as added by this act, applies to vehicles registered  
4 and all terrain vehicles and truck campers located in Indiana after  
5 December 31, 2003.

6 (c) A vehicle, an all terrain vehicle, or a truck camper, except  
7 for a vehicle, an all terrain vehicle, or a truck camper held in the  
8 inventory for sale by a manufacturer, distributor, or dealer in the  
9 course of business, may not be assessed as personal property for  
10 the purpose of the assessment and levy of personal property taxes  
11 after December 31, 2003.

12 (d) A taxpayer is entitled to a credit against the current  
13 property taxes imposed on a vehicle, an all terrain vehicle, or a  
14 truck camper owned or possessed by the taxpayer that the  
15 taxpayer is required to pay on or before May 10, 2004, and  
16 November 10, 2004. The amount of credit equals the total amount  
17 of current property taxes on the same vehicles, all terrain vehicles,  
18 or truck campers that the taxpayer is required to pay on each  
19 installment due under IC 6-1.1-22-9 during calendar year 2004 to  
20 a taxing unit or units that have imposed the property taxes for  
21 collection in calendar year 2004 based on a March 1, 2003,  
22 assessment.

23 (e) The department of local government finance shall develop  
24 procedures for administration of the credit under subsection (d).

25 (f) This SECTION expires January 1, 2006.

26 SECTION 14. [EFFECTIVE JANUARY 1, 2004] (a) The bureau  
27 of motor vehicles shall certify to the department of local  
28 government finance the amount of excise taxes collected under  
29 IC 6-6-5.1, as added by this act, and distributed to each county  
30 auditor in calendar year 2004 that is attributable to the tax  
31 imposed on vehicles, all terrain vehicles, and truck campers under  
32 IC 6-6-5.1, as added by this act.

33 (b) Each county auditor shall certify to the department of local  
34 government finance the amount of excise tax collected under  
35 IC 6-6-5.1, as added by this act, and distributed to each taxing unit  
36 in the county in calendar year 2004 that is attributable to the tax  
37 imposed on vehicles, all terrain vehicles, and truck campers under  
38 IC 6-6-5.1, as added by this act.

39 (c) This SECTION expires January 1, 2006.

40 SECTION 15. [EFFECTIVE JANUARY 1, 2004] (a) For taxes due  
41 and payable in calendar year 2005, the department of local  
42 government finance shall reduce the maximum ad valorem

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property tax levy for each taxing unit by the amount of excise tax distributed to the unit under IC 6-6-5.1, as added by this act.

(b) This SECTION expires January 1, 2006.

SECTION 16. [EFFECTIVE JANUARY 1, 2004] (a) Notwithstanding the repeal of IC 15-5-9-10 by this act, a township trustee shall pay the fees and charges referred to in IC 15-5-9-10 that are:

- (1) associated with a dog suspected of having rabies; and
- (2) incurred after December 31, 2003;

from the township dog fund if money for the payment of the fees and charges is available in the township dog fund under SECTION 17 of this act.

(b) This SECTION expires January 1, 2005.

SECTION 17. [EFFECTIVE JANUARY 1, 2004] (a) Notwithstanding the repeal of IC 15-5-9-8 by this act, each township dog fund shall be maintained:

- (1) at least until the auditor of state makes the distribution required by SECTION 19(a)(2) of this act; and
- (2) if the fund contains money on December 31, 2003, or receives money distributed by the auditor of state under SECTION 19(a)(2) of this act:

(A) until the fund is exhausted through the payment of:

- (i) claims filed under IC 15-5-9-9.1 (before its repeal); and
- (ii) fees and charges under IC 15-5-9-10 (before its repeal) and SECTION 16 of this act that are associated with a dog suspected of having rabies; or

(B) if the fund is not previously exhausted under clause (A), until July 1, 2004.

(b) If money remains in the township dog fund on June 30, 2004, the township trustee, on July 1, 2004, shall transfer the money:

- (1) to the humane society designated by the county legislative body under IC 15-5-9-8(d) (before its repeal) to receive a part of each dog tax payment; or
- (2) if the county legislative body did not designate a humane society under IC 15-5-9-8(d) (before its repeal), to the township general fund.

(c) This SECTION expires January 1, 2005.

SECTION 18. [EFFECTIVE DECEMBER 31, 2004] (a) Notwithstanding the repeal of IC 15-5-9-10 by this act, if any money remains in a county dog fund on December 31, 2003, the county auditor shall, on January 1, 2004, distribute the money to

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1 the township trustees of the townships located in the county. An  
 2 equal share of the money shall be distributed to each township  
 3 trustee.

4 (b) A township trustee who receives a distribution under this  
 5 SECTION shall deposit the distribution in the township dog fund.

6 (c) This SECTION expires January 1, 2004.

7 SECTION 19. [EFFECTIVE DECEMBER 31, 2004] (a)  
 8 Notwithstanding the repeal of IC 15-5-9-10 by this act, if any  
 9 money remains in the state dog account of the state general fund on  
 10 December 31, 2003, the auditor of state shall, on January 1, 2004,  
 11 distribute the money as follows:

12 (1) Fifty percent (50%) to Purdue University for the School of  
 13 Veterinary Science and Medicine, to be used solely for canine  
 14 disease research.

15 (2) Fifty percent (50%) to the counties identified under  
 16 subsection (b).

17 (b) Money to be distributed under subsection (a)(2) shall be  
 18 divided among the counties that paid to the auditor of state, under  
 19 IC 15-5-9-10(j) (before its repeal), the surplus money remaining in  
 20 their county dog funds on May 7, 2003.

21 (c) Each county's share of the total amount distributed under  
 22 this SECTION must be proportional to the county's share of the  
 23 total amount paid to the auditor of state in 2002 under  
 24 IC 15-5-9-10(j) (before its repeal).

25 (d) This SECTION expires January 1, 2004.

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